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GOVERNMENT OF GOA

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EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Order

4/5/2005-Fin(R&C)(436)

In exercise of the powers conferred by the third proviso to sub-rule (1) of rule 23 of the Goa Value Added Tax Rules, 2005, the Government of Goa hereby directs that quarterly returns for the quarter ending on the 30th day of June, 2020 shall be accepted by the Assessing Authority upto the 30th day of September, 2020.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 21st August, 2020.

Notification

4/5/2005-Fin(R&C)(437)

In exercise of the powers conferred by clause (a) of sub-section (4) of section 25 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby notifies that the dealers specified in column (2) of the

Table below who have not filed their return and the tax payable by them is due, for the months specified in column (3) of the Table below, on account of repeated lockdown and restrictions on business and movement of public due to COVID-19 pandemic, shall be liable to pay interest, on the tax due, at the rate specified in column (4), of the Table below, if such return and tax is paid on or before the 31st day of August, 2020:—

TABLE

Sr. No.	Class of dealer	Month	Rate of interest
(1)	(2)	(3)	(4)
1.	Registered dealers required to pay tax as per sub-rule (6) of rule 6 (Composition Dealers)	April, 2020 May, 2020 June, 2020 July, 2020	0%
2.	Registered dealers having turnover upto 5 crores in the preceding financial year and are required to pay tax as per sub-rule (1) and (2) of rule 24	April, 2020 May, 2020 June, 2020 July, 2020	0%

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 21st August, 2020.

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